

Eastern Cape: Nelson Mandela Bay(NMA) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	533 190	587 887	659 907	774 525	772 037	772 037	756 448	862 387	940 002	1 024 603
Service charges	1 653 138	1 795 796	2 169 825	2 566 236	2 562 271	2 562 271	2 509 586	3 003 748	3 495 155	4 064 975
Investment revenue	141 706	183 781	173 731	185 926	186 677	186 677	53 646	135 913	145 519	156 503
Transfers recognised - operational	884 071	760 337	1 986 206	1 398 577	1 316 763	1 316 763	1 161 523	1 268 308	1 254 973	1 304 649
Other own revenue	416 185	317 226	328 527	354 314	341 822	341 822	274 180	439 932	429 271	458 943
Total Revenue (excluding capital transfers and contributions)	3 628 290	3 645 027	5 318 197	5 279 577	5 179 569	5 179 569	4 755 382	5 710 288	6 264 920	7 009 673
Employee costs	1 497 259	1 264 407	1 280 871	1 432 850	1 478 345	1 478 345	1 434 639	1 715 592	1 865 374	2 063 805
Remuneration of councillors	35 336	37 825	41 255	46 537	45 048	45 048	44 886	49 553	54 508	59 959
Depreciation & asset impairment	266 588	283 295	406 256	451 929	452 448	452 448	452 448	287 092	305 899	319 947
Finance charges	63 264	65 071	84 412	162 371	149 450	149 450	113 933	180 596	192 868	210 742
Materials and bulk purchases	663 872	719 788	941 832	1 234 409	1 217 600	1 217 600	1 241 179	2 024 703	2 413 750	2 884 799
Transfers and grants	43 900	56 254	36 277	-	102 410	102 410	378 786	578 244	654 209	679 694
Other expenditure	977 829	1 076 082	1 506 697	1 856 251	1 798 100	1 798 100	1 526 726	804 520	679 628	682 584
Total Expenditure	3 548 047	3 502 721	4 297 599	5 184 346	5 243 401	5 243 401	5 192 597	5 640 300	6 166 235	6 901 528
Surplus/(Deficit)	80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	69 988	98 684	108 146
Transfers recognised - capital	-	-	-	-	-	-	-	900 513	1 329 060	1 178 375
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520
<u>Capital expenditure & funds sources</u>										
Capital expenditure	975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	2 296 211	2 183 123	2 733 990	2 629 180
Transfers recognised - capital	534 217	1 367 774	1 336 124	1 258 003	1 772 541	1 772 541	1 190 966	1 161 727	1 599 473	1 475 506
Public contributions & donations	16 018	11 239	18 757	42 060	42 740	42 740	31 131	38 186	39 268	39 268
Borrowing	130 865	100 710	546 098	745 201	745 201	745 201	745 200	470 000	705 686	818 887
Internally generated funds	294 244	416 821	538 316	294 191	351 338	351 338	328 913	513 210	389 563	295 519
Total sources of capital funds	975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	2 296 211	2 183 123	2 733 990	2 629 180
<u>Financial position</u>										
Total current assets	2 547 590	2 913 241	2 110 605	2 139	1 727	1 727	-	1 940 646	2 589 111	3 389 678
Total non current assets	4 201 374	7 542 491	9 559 011	8 612	9 066	9 066	-	10 457 257	10 935 075	11 462 158
Total current liabilities	1 523 228	1 953 594	2 153 636	1 701	1 671	1 671	-	1 677 784	1 639 959	1 721 959
Total non current liabilities	2 108 078	1 269 522	1 230 267	5 042	5 042	5 042	-	2 365 448	2 693 738	3 116 160
Community wealth/Equity	3 117 658	7 232 616	8 285 713	4 007	4 080	4 080	-	8 354 671	9 190 489	10 013 718
<u>Cash flows</u>										
Net cash from (used) operating	68 843	402 661	(586 864)	(1 153 457)	(1 153 457)	(1 153 457)	(600 820)	1 934 666	2 472 843	2 439 309
Net cash from (used) investing	-	-	-	-	-	-	504 622	(1 746 315)	(2 148 690)	(2 101 468)
Net cash from (used) financing	(241 401)	(40 241)	(110 784)	1 028 545	1 028 545	1 028 545	612 020	166 273	325 939	423 161
Cash/cash equivalents at the year end	282 588	577 852	1 209 430	755 348	755 348	755 348	611 205	914 847	1 564 938	2 325 941
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	1 715 780	2 947 316	2 760 310	1 211	918	918	-	1 075 519	1 724 128	2 479 769
Application of cash and investments	1 445 015	1 649 184	1 095 218	422 895	439 358	439 358	-	814 498	459 361	427 686
Balance - surplus (shortfall)	270 765	1 298 132	1 665 092	(421 685)	(438 440)	(438 440)	-	261 021	1 264 767	2 052 083
<u>Asset management</u>										
Asset register summary (WDV)	975 344	1 896 544	2 439 295	6 302 096	2 911 819	2 911 819	2 296 211	10 457 257	10 935 075	11 462 158
Depreciation & asset impairment	266 588	283 295	406 256	451 929	452 448	452 448	452 448	287 092	305 899	319 947
Renewal of Existing Assets	-	-	-	-	-	-	-	391 936	516 623	577 326
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	128 781	154 961	191 776	216 810	216 810	216 810	222 471	342 360	415 414	500 044
Revenue cost of free services provided	154 694	183 818	231 313	259 510	259 510	259 510	265 171	449 625	540 312	645 157
<u>Households below minimum service level</u>										
Water:	32	34	34	-	-	-	-	-	-	-
Sanitation/sewerage:	41	39	39	22	22	22	22	24	26	28
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	8	8	8	12	12	12	12	12	12	12

Eastern Cape: Nelson Mandela Bay(NMA) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		1 481 301	1 240 258	1 460 839	1 662 193	1 514 451	1 514 451	1 769 941	1 730 703	1 866 529
Executive & Council		241 978	48 633	41 247	32 524	60 828	60 828	157 657	1 668	495
Budget & Treasury Office		173 340	49 520	236 170	267 529	1 450 133	1 450 133	1 611 323	1 727 997	1 864 913
Corporate Services		1 065 983	1 142 104	1 183 421	1 362 140	3 490	3 490	961	1 038	1 121
<i>Community and Public Safety</i>		246 044	182 202	863 760	465 771	481 113	481 113	346 964	247 723	259 724
Community & Social Services		37 573	17 536	28 096	31 323	18 218	18 218	19 141	20 393	21 742
Sport And Recreation		3 974	6 070	524 232	51 437	18 261	18 261	18 184	23 477	18 729
Public Safety		36 388	27 602	40 691	47 290	62 114	62 114	63 592	68 680	74 174
Housing		89 530	50 601	178 284	256 948	287 168	287 168	153 864	35 642	37 594
Health		78 577	80 394	92 456	78 772	95 350	95 350	92 183	99 481	107 485
<i>Economic and Environmental Services</i>		151 180	137 699	308 955	147 649	58 891	58 891	661 058	995 356	1 080 329
Planning and Development		32 251	65 172	72 611	123 907	33 235	33 235	54 899	25 914	26 874
Road Transport		111 633	67 422	234 402	21 411	23 179	23 179	603 483	966 442	1 050 213
Environmental Protection		7 296	5 105	1 942	2 331	2 477	2 477	2 676	3 001	3 241
<i>Trading Services</i>		1 738 960	2 096 837	2 670 896	2 993 404	3 111 869	3 111 869	3 817 995	4 604 173	4 964 166
Electricity		1 132 601	1 301 731	1 576 860	1 970 742	2 088 731	2 088 731	2 540 679	3 016 050	3 377 013
Water		157 811	394 828	521 138	474 632	468 111	468 111	557 588	781 370	729 297
Waste Water Management		448 549	270 272	387 363	360 853	356 609	356 609	505 647	572 669	603 963
Waste Management			130 006	185 534	187 177	198 419	198 419	214 080	234 085	253 893
<i>Other</i>	4	10 804	(11 968)	13 747	10 560	13 244	13 244	14 842	16 024	17 300
Total Revenue - Standard	2	3 628 290	3 645 027	5 318 197	5 279 577	5 179 569	5 179 569	6 610 801	7 593 980	8 188 048
Expenditure - Standard										
<i>Governance and Administration</i>		1 010 713	689 983	760 639	1 051 352	1 113 439	1 113 439	1 162 201	1 184 614	1 257 165
Executive & Council		123 746	123 652	161 523	174 785	340 898	340 898	278 230	232 042	251 006
Budget & Treasury Office		176 530	337 187	299 988	379 565	556 263	556 263	579 847	621 584	641 077
Corporate Services		710 437	229 144	299 128	497 002	216 279	216 279	304 124	330 988	365 082
<i>Community and Public Safety</i>		660 385	768 566	761 349	1 074 603	1 038 089	1 038 089	955 286	913 189	998 279
Community & Social Services		184 207	66 951	85 005	105 069	89 690	89 690	104 105	114 229	125 685
Sport And Recreation		72 418	74 966	94 942	210 944	110 106	110 106	114 716	124 086	134 402
Public Safety		190 247	396 773	225 492	271 977	283 455	283 455	309 408	335 123	366 316
Housing		116 975	124 836	237 644	352 187	390 044	390 044	265 414	163 757	177 539
Health		96 538	105 039	118 267	134 425	164 795	164 795	161 643	175 994	194 337
<i>Economic and Environmental Services</i>		323 101	291 279	270 919	398 693	336 878	336 878	275 689	291 929	316 702
Planning and Development		48 603	58 928	107 442	96 537	33 681	33 681	25 712	24 412	26 657
Road Transport		194 738	178 711	109 546	243 292	238 132	238 132	178 610	189 394	204 406
Environmental Protection		79 760	53 640	53 931	58 864	65 065	65 065	71 367	78 122	85 639
<i>Trading Services</i>		1 356 879	1 739 254	2 491 709	2 648 560	2 744 505	2 744 505	3 225 897	3 760 718	4 312 152
Electricity		813 556	934 927	1 636 076	1 649 032	1 774 111	1 774 111	2 155 500	2 610 372	3 075 304
Water		204 781	265 837	369 683	393 333	378 227	378 227	412 895	455 819	486 728
Waste Water Management		338 541	240 469	256 849	370 009	348 699	348 699	396 364	408 653	438 764
Waste Management			298 022	229 102	236 186	243 468	243 468	261 138	285 875	311 356
<i>Other</i>	4	196 970	13 639	12 984	11 138	10 491	10 491	21 227	15 785	17 230
Total Expenditure - Standard	3	3 548 047	3 502 721	4 297 599	5 184 346	5 243 401	5 243 401	5 640 300	6 166 235	6 901 528
Surplus/(Deficit) for the year		80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	970 501	1 427 744	1 286 520

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Eastern Cape: Nelson Mandela Bay(NMA) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	533 190	587 887	659 907	774 525	772 037	772 037	756 448	862 387	940 002	1 024 603
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	1 119 758	1 196 832	1 502 322	1 852 194	1 853 088	1 853 088	1 785 043	2 206 868	2 607 324	3 096 943
Service charges - water revenue	2	265 345	306 256	344 730	367 052	365 049	365 049	389 814	411 202	462 622	501 906
Service charges - sanitation revenue	2	268 048	203 320	226 509	238 227	235 372	235 372	229 072	264 727	291 355	320 483
Service charges - refuse revenue	2	-	89 388	96 264	108 763	108 762	108 762	105 657	120 951	133 853	145 643
Service charges - other		(14)	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		14 046	12 953	13 336	-	17 272	17 272	13 560	18 107	19 590	21 126
Interest earned - external investments		141 706	183 781	173 731	185 926	186 677	186 677	53 646	135 913	145 519	156 503
Interest earned - outstanding debtors		77 368	89 639	92 041	114 121	100 285	100 285	82 176	108 025	106 617	111 503
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		17 369	19 434	25 528	37 990	50 395	50 395	21 614	59 376	64 126	69 256
Licences and permits		6 409	7 142	8 552	-	7 846	7 846	8 242	6 980	7 649	8 261
Agency services		1 201	1 093	1 152	-	1 402	1 402	1 217	1 472	1 546	1 623
Transfers recognised - operational		884 071	760 337	1 986 206	1 398 577	1 316 763	1 316 763	1 161 523	1 268 308	1 254 973	1 304 649
Other own revenue	2	299 197	186 485	187 913	202 196	164 623	164 623	147 370	245 971	229 743	247 173
Gains on disposal of PPE		594	482	6	7	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		3 628 290	3 645 027	5 318 197	5 279 577	5 179 569	5 179 569	4 755 382	5 710 288	6 264 920	7 009 673
Expenditure By Type											
Employee related costs	2	1 497 259	1 264 407	1 280 871	1 432 850	1 478 345	1 478 345	1 434 639	1 715 592	1 865 374	2 063 805
Remuneration of councillors		35 336	37 825	41 255	46 537	45 048	45 048	44 886	49 553	54 508	59 959
Debt impairment	3	41 632	60 821	175 549	-	102 444	102 444	187 290	49 131	52 921	57 155
Depreciation and asset impairment	2	266 588	283 295	406 256	451 929	452 448	452 448	452 448	287 092	305 899	319 947
Finance charges		63 264	65 071	84 412	162 371	149 450	149 450	113 933	180 596	192 868	210 742
Bulk purchases	2	663 872	719 788	941 832	1 234 409	1 217 600	1 217 600	1 241 179	2 024 703	2 413 750	2 884 799
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		64 062	78 207	92 487	-	126 705	126 705	142 271	120 446	110 774	119 717
Transfers and grants		43 900	56 254	36 277	-	102 410	102 410	378 786	578 244	654 209	679 694
Other expenditure	4,5	854 986	892 173	1 217 875	1 856 251	1 568 951	1 568 951	1 197 166	634 942	515 933	505 712
Loss on disposal of PPE		17 149	44 882	20 786	-	-	-	-	-	-	-
Total Expenditure		3 548 047	3 502 721	4 297 599	5 184 346	5 243 401	5 243 401	5 192 597	5 640 300	6 166 235	6 901 528
Surplus/(Deficit)											
Transfers recognised - capital	6	80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	69 988	98 684	108 146
Contributions recognised - capital		-	-	-	-	-	-	-	900 513	1 329 060	1 178 375
Contributed assets		-	-	-	-	-	-	-	-	-	-
		80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520
Surplus/(Deficit) after capital transfers and contributions											
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		80 242	142 306	1 020 598	95 231	(63 832)	(63 832)	(437 216)	970 501	1 427 744	1 286 520

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Eastern Cape: Nelson Mandela Bay(NMA) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for the Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		156 017	243 172	235 653	192 582	195 355	195 355	157 703	178 538	109 133	54 131
Executive & Council					78 400	92 700	92 700	6 199	12 800	13 000	11 100
Budget & Treasury Office					108 634			5 305	48 000	33 352	32 000
Corporate Services		156 017	243 172	235 653	5 548	102 655	102 655	146 199	117 738	62 780	11 031
<i>Community and Public Safety</i>		195 169	865 265	935 701	369 709	639 338	639 338	574 971	309 370	198 681	147 682
Community & Social Services		16 295	20 028	23 265	78 750	100 624	100 624	96 920	26 900	43 500	26 600
Sport And Recreation		171 307	830 633	870 323	225 100	368 709	368 709	376 238	232 659	104 727	71 600
Public Safety		6 288	3 464	20 802	30 778	38 707	38 707	82 523	32 460	28 300	18 450
Housing						78 504	78 504		2 500	3 000	3 000
Health		1 279	11 140	21 310	35 081	52 793	52 793	19 290	14 851	19 154	28 032
<i>Economic and Environmental Services</i>		260 093	355 491	695 415	1 001 525	1 353 921	1 353 921	912 391	977 641	1 438 880	1 569 719
Planning and Development								9 841	59 967	6 300	
Road Transport		260 093	355 491	695 415	1 001 525	1 351 921	1 351 921	902 550	913 256	1 422 190	1 536 143
Environmental Protection						2 000	2 000		4 418	10 390	33 576
<i>Trading Services</i>		364 065	432 616	572 526	774 138	721 706	721 706	651 146	716 275	986 296	857 648
Electricity		214 179	283 825	256 746	240 881	195 842	195 842	324 688	264 386	232 287	253 891
Water		28 811	44 729	215 013	285 262	326 209	326 209	208 954	160 450	350 538	224 636
Waste Water Management		113 754	97 319	94 929	247 995	199 656	199 656	117 234	275 065	384 924	359 250
Waste Management		7 320	6 743	5 837				270	16 374	18 547	19 871
<i>Other</i>					1 500	1 500	1 500		1 300	1 000	
Total Capital Expenditure - Standard	3	975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	2 296 211	2 183 123	2 733 990	2 629 180
Funded by:											
National Government		534 217	1 367 774	1 336 124	1 258 003	1 772 541	1 772 541	1 190 966	1 161 727	1 599 473	1 475 506
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	534 217	1 367 774	1 336 124	1 258 003	1 772 541	1 772 541	1 190 966	1 161 727	1 599 473	1 475 506
Public contributions and donations	5	16 018	11 239	18 757	42 060	42 740	42 740	31 131	38 186	39 268	39 268
Borrowing	6	130 865	100 710	546 098	745 201	745 201	745 201	745 200	470 000	705 686	818 887
Internally generated funds		294 244	416 821	538 316	294 191	351 338	351 338	328 913	513 210	389 563	295 519
Total Capital Funding	7	975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	2 296 211	2 183 123	2 733 990	2 629 180

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Eastern Cape: Nelson Mandela Bay(NMA) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash		215 432	67 514	95 383	51	51	51		53 365	56 024	56 024
Call investment deposits	1	1 482 709	1 839 564	784 877	1 136	705	705		861 482	1 508 914	2 269 916
Consumer debtors	1	602 336	739 242	867 462	725	745	745		811 110	817 976	858 874
Other debtors		163 574	176 496	231 008	141	141	141		127 254	114 529	108 803
Current portion of long-term receivables		2 106	1 244	647	2	2	2		1 943	1 901	1 806
Inventory	2	81 433	89 182	131 228	84	84	84		85 492	89 767	94 255
Total current assets		2 547 590	2 913 241	2 110 605	2 139	1 727	1 727	-	1 940 646	2 589 111	3 389 678
Non current assets											
Long-term receivables		70 224	116 382	93 972	66	66	66		64 796	63 499	60 324
Investments		17 639	1 040 238	1 880 050	24	162	162		160 672	159 190	153 829
Investment property											
Investment in Associate											
Property, plant and equipment	3	4 113 511	6 385 870	7 584 988	8 522	8 837	8 837		10 231 789	10 712 386	11 248 005
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		4 201 374	7 542 491	9 559 011	8 612	9 066	9 066	-	10 457 257	10 935 075	11 462 158
TOTAL ASSETS		6 748 964	10 455 731	11 669 616	10 750	10 793	10 793	-	12 397 903	13 524 186	14 851 836
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	18 764	56 438	179 059	216	216	216		305 693	381 752	400 840
Consumer deposits		86 591	88 730	77 115	98	98	98		100 278	102 283	107 397
Trade and other payables	4	1 415 349	1 775 785	1 854 065	1 248	1 218	1 218		1 125 762	1 002 571	1 052 700
Provisions		2 524	32 640	43 398	139	139	139		146 051	153 353	161 022
Total current liabilities		1 523 228	1 953 594	2 153 636	1 701	1 671	1 671	-	1 677 784	1 639 959	1 721 959
Non current liabilities											
Borrowing		221 311	450 706	393 472	1 450	1 450	1 450		1 507 256	1 831 190	2 249 237
Provisions		1 886 768	818 816	836 795	3 592	3 592	3 592		858 192	862 548	866 923
Total non current liabilities		2 108 078	1 269 522	1 230 267	5 042	5 042	5 042	-	2 365 448	2 693 738	3 116 160
TOTAL LIABILITIES		3 631 306	3 223 115	3 383 903	6 743	6 713	6 713	-	4 043 232	4 333 697	4 838 118
NET ASSETS	5	3 117 658	7 232 616	8 285 713	4 007	4 080	4 080	-	8 354 671	9 190 489	10 013 718
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 077 701	2 811 190	2 607 979	2 471	58	58		4 059 030	5 118 763	6 049 551
Reserves	4	2 039 957	4 421 425	5 677 734	1 536	4 021	4 021		4 295 641	4 071 726	3 964 167
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	3 117 658	7 232 616	8 285 713	4 007	4 080	4 080	-	8 354 671	9 190 489	10 013 718

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Eastern Cape: Nelson Mandela Bay(NMA) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		2 453 004	3 256 319	3 690 337	3 794 037	3 794 037	3 794 037	4 683 645	4 362 135	4 920 058	5 600 580
Government - operating	1	1 156 697	2 092 499	2 117 457	1 316 763	1 316 763	1 316 763	1 499 564	2 168 821	2 584 033	2 483 024
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees		(1 045 594)	(1 093 542)	(1 200 940)	(1 523 393)	(1 523 393)	(1 523 393)	(1 452 897)	(2 372 218)	(2 598 883)	(2 836 113)
Finance charges		(2 495 264)	(3 852 615)	(5 193 718)	(4 740 864)	(4 740 864)	(4 740 864)	(5 331 132)	(2 224 072)	(2 432 365)	(2 808 182)
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		68 843	402 661	(586 864)	(1 153 457)	(1 153 457)	(1 153 457)	(600 820)	1 934 666	2 472 843	2 439 309
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors									1 362	1 339	3 175
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								504 622	(1 179)	(1 237)	(1 299)
Payments											
Capital assets									(1 746 498)	(2 148 792)	(2 103 344)
NET CASH FROM(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	504 622	(1 746 315)	(2 148 690)	(2 101 468)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					1 165 000	1 165 000	1 165 000	745 000	470 000	705 686	818 887
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits					4 628	4 628	4 628		1 966	2 005	5 114
Payments											
Repayment of borrowing		(241 401)	(40 241)	(110 784)	(141 083)	(141 083)	(141 083)	(132 980)	(305 693)	(381 752)	(400 840)
NET CASH FROM(USED) FINANCING ACTIVITIES		(241 401)	(40 241)	(110 784)	1 028 545	1 028 545	1 028 545	612 020	166 273	325 939	423 161
NET INCREASE/(DECREASE) IN CASH HELD											
		(172 558)	362 420	(697 648)	(124 912)	(124 912)	(124 912)	515 822	354 623	650 092	761 002
Cash/cash equivalents at the year begin:	2	455 147	215 432	1 907 077	880 260	880 260	880 260	95 383	560 223	914 847	1 564 938
Cash/cash equivalents at the year end:	2	282 588	577 852	1 209 430	755 348	755 348	755 348	611 205	914 847	1 564 938	2 325 941

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Eastern Cape: Nelson Mandela Bay(NMA) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	1 791 187	2 217 367	2 051 854
Infrastructure - Road Transport		245 860	368 696	695 415	946 585	1 322 014	1 322 014	636 688	1 058 025	1 099 243
Infrastructure - Electricity		167 773	209 861	256 746	246 181	204 231	204 231	239 286	214 167	233 741
Infrastructure - Water		75 218		215 013	269 200	326 209	326 209	97 156	258 900	137 050
Infrastructure - Sanitation		113 754	97 319	94 929	246 449	199 656	199 656	233 690	322 224	306 560
Infrastructure - Other		54 936	162 181	5 837	95 462	79 604	79 604	21 292	29 672	54 182
Infrastructure		657 541	838 056	1 267 941	1 803 877	2 131 713	2 131 713	1 228 112	1 882 988	1 830 776
Community		223 565	924 427	914 899	331 827	508 697	508 697	333 377	170 681	126 232
Heritage assets						3 850	3 850	1 000	3 000	
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
	6	94 237	134 061	256 455	203 750	267 560	267 560	228 698	160 698	94 846
Total Renewal of Existing Assets										
	2	-	-	-	-	-	-	391 936	516 623	577 326
Infrastructure - Road Transport								262 168	344 165	416 900
Infrastructure - Electricity								25 100	18 120	20 150
Infrastructure - Water								63 294	91 638	87 586
Infrastructure - Sanitation								41 375	62 700	52 690
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	391 936	516 623	577 326
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
	6	94 237	134 061	256 455	203 750	267 560	267 560	228 698	160 698	94 846
Total Capital Expenditure										
	4	245 860	368 696	695 415	946 585	1 322 014	1 322 014	898 856	1 402 190	1 516 143
Infrastructure - Road Transport		167 773	209 861	256 746	246 181	204 231	204 231	264 386	232 287	253 891
Infrastructure - Electricity		75 218		215 013	269 200	326 209	326 209	160 450	350 538	224 636
Infrastructure - Water		113 754	97 319	94 929	246 449	199 656	199 656	275 065	384 924	359 250
Infrastructure - Sanitation		54 936	162 181	5 837	95 462	79 604	79 604	21 292	29 672	54 182
Infrastructure - Other		657 541	838 056	1 267 941	1 803 877	2 131 713	2 131 713	1 620 049	2 399 611	2 408 102
Infrastructure		223 565	924 427	914 899	331 827	508 697	508 697	333 377	170 681	126 232
Community										
Heritage assets		-	-	-	-	3 850	3 850	1 000	3 000	-
Investment properties						-	-	-	-	-
Other assets						-	-	-	-	-
Agricultural assets						-	-	-	-	-
Biological assets						-	-	-	-	-
Intangibles						-	-	-	-	-
	6	94 237	134 061	256 455	203 750	267 560	267 560	228 698	160 698	94 846
TOTAL CAPITAL EXPENDITURE - Asset Class										
		975 344	1 896 544	2 439 295	2 339 455	2 911 819	2 911 819	2 183 123	2 733 990	2 629 180
ASSET REGISTER SUMMARY - PPE (WDV)										
	5	245 860	368 696	695 415	1 782 698	1 322 014	1 322 014	3 128 798	3 807 356	4 281 108
Infrastructure - Road Transport		167 773	209 861	256 746	1 083 687	204 231	204 231	2 300 538	2 417 756	2 523 690
Infrastructure - Electricity		75 218		215 013	521 150	326 209	326 209	982 990	1 041 378	1 107 925
Infrastructure - Water		113 754	97 319	94 929	859 160	199 656	199 656	920 395	962 435	1 008 678
Infrastructure - Sanitation		54 936	162 181	5 837	431 267	79 604	79 604	399 156	416 508	446 043
Infrastructure - Other		657 541	838 056	1 267 941	4 677 961	2 131 713	2 131 713	7 731 876	8 645 434	9 367 445
Infrastructure		223 565	924 427	914 899	1 010 399	508 697	508 697	2 016 697	1 641 578	1 513 676
Community										
Heritage assets					54 264	3 850	3 850	124 264	128 020	126 846
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
	6	94 237	134 061	256 455	559 472	267 560	267 560	584 420	520 043	454 191
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)										
		975 344	1 896 544	2 439 295	6 302 096	2 911 819	2 911 819	10 457 257	10 935 075	11 462 158
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	266 588	283 295	406 256	451 929	452 448	452 448	287 092	305 899	319 947
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
	6,7									
TOTAL EXPENDITURE OTHER ITEMS										
		266 588	283 295	406 256	451 929	452 448	452 448	287 092	305 899	319 947
% of capital exp on renewal of assets										
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	21.9%	23.3%	28.1%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	136.5%	168.9%	180.4%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%	5.0%	5.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		214	225	211	265	265	265	286	309	334
Piped water inside yard (but not in dwelling)		5	6	6	7	7	7	8	8	9
Using public tap (at least min.service level)	2	28	29	29	65	65	65	70	76	82
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		248	260	246	337	337	337	364	393	425
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply		32	34	34						
<i>Below Minimum Service Level sub-total</i>		32	34	34	-	-	-	-	-	-
Total number of households	5	280	294	280	337	337	337	364	393	425
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		212	231	217	256	256	256	276	299	322
Flush toilet (with septic tank)		0	0	0	3	3	3	3	3	4
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)			0							
<i>Minimum Service Level and Above sub-total</i>		213	231	217	259	259	259	280	302	326
Bucket toilet		41	39	39	22	22	22	24	26	28
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		41	39	39	22	22	22	24	26	28
Total number of households	5	254	270	256	281	281	281	303	328	354
<u>Energy:</u>										
Electricity (at least min.service level)		42	39	38	36	36	36	35	34	33
Electricity - prepaid (min.service level)		206	218	227	232	232	232	236	240	245
<i>Minimum Service Level and Above sub-total</i>		248	257	265	268	268	268	271	274	278
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	248	257	265	268	268	268	271	274	278
<u>Refuse:</u>										
Removed at least once a week		186	174	170	175	175	172	177	177	177
<i>Minimum Service Level and Above sub-total</i>		186	174	170	175	175	172	177	177	177
Removed less frequently than once a week		8	8	7	9	9	9	9	9	9
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal		1	1	1	3	3	3	3	3	3
<i>Below Minimum Service Level sub-total</i>		8	8	8	12	12	12	12	12	12
Total number of households	5	194	182	178	187	187	184	189	189	189
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		90	98	108	115	115	115			
Sanitation (free minimum level service)		90	98	108	115	115	115			
Electricity/other energy (50kwh per household per month)		94	98	99	105	105	105	110	110	110
Refuse (removed at least once a week)		72	77	80	85	85	83	85	85	85
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		32 363	38 991	42 114	45 483	45 483	45 483	96 593	114 550	135 427
Sanitation (free sanitation service)		48 537	52 664	57 141	61 998	61 998	61 998	75 580	88 831	104 082
Electricity/other energy (50kwh per household per month)		24 100	38 862	52 691	66 313	66 313	66 313	91 345	117 999	151 960
Refuse (removed once a week)		23 781	24 444	39 830	43 016	43 016	48 677	78 842	94 033	108 574
Total cost of FBS provided (minimum social package)		128 781	154 961	191 776	216 810	216 810	222 471	342 360	415 414	500 044
Highest level of free service provided										
Property rates (value threshold)					42 700	42 700	42 700			
Water (kilolitres per household per month)					45 483	45 483	45 483	55 668	60 121	64 931
Sanitation (kilolitres per household per month)					115	115	115			
Sanitation (Rand per household per month)					61 998	61 998	61 998	72 965	78 802	85 106
Electricity (kwh per household per month)					75	75	75	75	75	75
Refuse (average litres per week)					85	85	85	85	85	85
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)		25 913	28 857	39 537	42 700	42 700	42 700	17 948	19 923	22 114
Property rates (other exemptions, reductions and rebates)								89 317	104 976	122 999
Water		32 363	38 991	42 114	45 483	45 483	45 483	96 593	114 550	135 427
Sanitation		48 537	52 664	57 141	61 998	61 998	61 998	75 580	88 831	104 082
Electricity/other energy		24 100	38 862	52 691	66 313	66 313	66 313	91 345	117 999	151 960
Refuse		23 781	24 444	39 830	43 016	43 016	48 677	78 842	94 033	108 574
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	154 694	183 818	231 313	259 510	259 510	265 171	449 625	540 312	645 157

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)